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Dkt. 1461/72220

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application of : Tamaki KANEKO

Serial No. : 10/826,958

Group Art Unit: 3651

Date Filed : April 15, 2004

Examiner: Leslie A. Nicholson III

For : SHEET PROCESSING APPARATUS

1185 Avenue of the Americas  
New York, N.Y. 10036

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

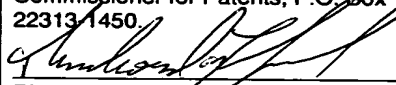
**AMENDMENT**

Sir:

In response to the Office Action dated November 29, 2007, please amend the above-identified application as follows:

Amendments to the Claims begin on page 2.

Remarks begin on page 9.

I hereby certify that this paper is being deposited this date with the U.S. Postal Service as first class mail addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.	
	Feb. 29, 2008
Richard F. Jaworski Reg. No. 33,515	Date